



CMFT-1-X Amended County Motor Fuel Tax Return Information and Instructions

General Information

Who must file Form CMFT-1-X?

You must file Form CMFT-1-X if you filed Form CMFT-1, County Motor Fuel Tax Return, and

- you want to correct your return, either to pay more tax or to request a credit for tax you overpaid; or
- you are making corrections to nonfinancial information on your return.

Do not file Form CMFT-1-X for amounts of less than \$1.

You must file one Form CMFT-1-X for each reporting period you want to amend. For example, if you file Form CMFT-1 monthly, you must file one Form CMFT-1-X for each month you are amending. You cannot file one CMFT-1-X to amend several months. Likewise, if you file Form CMFT-1 on a quarterly or annual basis, you must file one amended return for each quarter or year that you want to amend.

If you originally filed Form CMFT-2, Multiple Site Form, you must file Form CMFT-2-X, Amended Multiple Site Form and attach it to Form CMFT-1-X. Failure to file Form CMFT-2-X will delay the processing of your CMFT-1-X.

Note: If you received a notice from us that your original return is unprocessable, we cannot process an amended return (claim for credit) until you respond to the notice. Also, if you are requesting a credit, you will not be able to use it until we notify you that your credit has been approved.

What is the deadline for filing this form?

The deadline for filing to obtain a credit for an overpayment of the County Motor Fuel Tax changes semiannually on January 1 and July 1. If you file this amended return between January 1 and June 30 of this year, you may file a claim for credit for the amounts you overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for credit for the amounts you overpaid during the current year and previous 30 months.

Note: We use the U.S. Postal Service postmark date as the filing date of a properly signed amended return (claim for credit).

If you are making an additional payment, there is no deadline; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

How do I get forms?

If you need additional amended returns, you may photocopy a blank return, or you may ask us to send you additional copies.

you may obtain forms by

- visiting our Web site at www.revenue.state.il.us
- calling our 24-hour Forms Order Line at **1 800 356-6302**
- calling "Illinois Tax Fax," our fax-on-demand service, at **217 785-3400**
- writing us at
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19010
SPRINGFIELD IL 62794-9010

How do I get help?

You may get help by

- visiting our Web site at www.revenue.state.il.us
- calling our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- calling our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- for general questions, writing to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19015
SPRINGFIELD IL 62794-9015

If you have a specific question about an amended return you have filed, call us at 217 782-7897 or write us at
SALES TAX PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013

To what address do I mail my completed return?

Mail your completed return to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Specific Instructions

Which parts of this form must I complete?

Everyone must complete Parts 1, 2, and 5.

You must also complete

- Part 3 if you believe you have overpaid, and
- Part 4 if you are changing financial information.

Part 1: Identify your business

Write your Illinois business tax (IBT) number as it appears on your original Form CMFT-1. Also, write the liability period for which you are filing the amended return. Next, write the name of your business as it appears on your original return. Finally, write your current mailing address **only** if it is **different** from the address on your original return. Be sure to mark the box that indicates your address is different.

Part 2: Check the reason you are correcting your return

Check the reason (1 through 7) that best explains why you are correcting your original Form CMFT-1.

If you checked Reason 2a (motor fuel sold to an Illinois business for resale), you must also write the business' IBT number on the line provided. If you sold motor fuel to more than one business, write each business' IBT number on a separate sheet and attach it to your return.

If you checked Reason 2b (motor fuel sold to an exempt organization), you must also write the organization's tax-exempt "E" number on the line provided. If you sold motor fuel to more than one exempt organization, write each organization's tax-exempt number on a separate sheet and attach it to your return.

Note: The organization's tax-exempt number must have been in effect on the day you made the sale.

If you checked Reason 5 (the original IBT number was incorrect), you must write the correct IBT number on the line provided.

If you checked Reason 6 (the original liability period was incorrect), you must write the correct liability period on the line provided.

Check Reason 7 only if Reasons 1 through 6 do not apply. On the lines provided, please explain why you are correcting your original return. Attach additional sheets if necessary.

Part 3: If you are claiming an overpayment, you must answer the following questions

- 1 Did you collect the overpaid tax from your customer? If you did not, skip Question 2, and go to Part 4.
- 2 If you answered "yes" to Question 1, did you unconditionally refund the overpaid tax? If not, we cannot approve your request for credit until you have fully refunded the tax to your customer.



Part 4: Correct your financial information

Complete Part 4 to make corrections to the financial information on your return. When writing your figures, please use whole dollar amounts by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

Column A

Write the figures from your most recent return. These figures may be from your original Form CMFT-1 or from any corrections you have made since you filed your original Form CMFT-1.

Column B

Write the corrected figures. If there is no change from Column A, write the figures from Column A.

Note: If you have an amount written in Column A that you are reducing to zero, write "0" in Column B. Leaving the line in Column B blank may delay the processing of your return.

Lines 1 through 15

Write the amounts in Columns A and B.

Lines 16 through 18

Complete Column B only.

Part 4 Individual Line Instructions

Special instructions for specific lines in Part 4 are below. See your original Form CMFT-1 instructions for any items that are not explained below.

Line 5

Multiply Line 4 by the correct tax rate. If Line 5 of your original return is not preprinted with the correct tax rate, write or call us at the address or telephone numbers on the reverse side.

Line 6

Complete this line **only if** you originally filed on time. If you filed timely, figure your discount at the rate of 1.75 percent (.0175) of the amount you paid on time.

If you are increasing the amount of tax due, you **may not** increase the amount of your discount **unless** the increased tax due is paid on or before the due date of the original return. If you are decreasing the amount of tax due, you will need to refigure the amount of discount to which you are entitled based on your new figures.

Alternative language that could be used for describing the penalty and interest lines on "X" returns.

Line 10

If you are increasing the amount of tax due, write in Column A the total amount of any penalty you were assessed, plus any penalty reported on your original return. If you choose not to figure your penalty in Column B, we will figure it for you.

If you are increasing the amount of tax due you may not increase the amount of your discount unless the increased tax due is paid on or before the due date or your original return. If you choose not to figure your penalty in Column B, we will figure it for you.

If you are reducing the amount of tax due, you must refigure the amount of penalty you owe in order to receive credit in Line 17. The various types of penalties and their corresponding rates are listed below.

Late-filing or nonfiling penalty

You owe a late-filing or nonfiling penalty if you do not file a processable return by the due date.

Returns due on or after 1/1/01

This penalty is figured at the rate of 2 percent of the amount of tax required to be shown due on the return, after subtracting any payments made or credits allowed by the due date of the return. This penalty cannot exceed \$250. If your return is considered to be unprocessable and you do not correct it within 30 days of the notice, an additional penalty equal to the greater of \$250 or 2 percent of the amount of tax shown due on the return will be imposed. This penalty can not exceed \$5,000 and will be assessed even if there is no tax liability due.

Returns due on or after 1/1/96 and on or before 12/31/00

This penalty is the lesser of \$250 or 2 percent of the amount of tax required to be shown due on your return, determined without regard to any payments made or credits allowed. The additional penalty is

calculated in the same manner as described in the preceding paragraph.

Note: Additional penalty cannot be reduced based on amended figures.

Late-payment penalty

You owe a late-payment penalty if you do not make your tax payment on time.

Returns due on or after 1/1/01

This penalty is based on the amount of tax shown due on your return minus any timely payments and credits. The penalty rates are 2 percent of any amount that is paid no later than 30 days after the due date; 5 percent of any amount that is paid later than 30 days but no later than 90 days after the due date; 10 percent of any amount that is paid later than 90 days but no later than 180 days after the due date; and 15 percent of any amount that is paid later than 180 days after the due date. If you file an amended return before the due date, this penalty will be adjusted based on the newly reported tax.

Returns due on or after 1/1/98 and on or before 12/31/00

This penalty is 20 percent of the amount of tax shown due on your return, minus any timely payments and credits.

In addition, a 20 percent late payment or non-payment of additional liability penalty is due on additional tax required to be shown on the return if the tax is not paid within 30 days of notice.

Returns due on or after 1/1/94 and on or before 12/31/97

This penalty is 15 percent of the amount of tax shown due on your return, minus any timely payments and credits.

In addition, beginning with returns due on or after January 1996 a 15 percent late payment or non-payment of additional liability penalty is due on additional tax required to be shown on the return if the tax is not paid within 30 days of notice.

Bad check penalty

This penalty is \$25 for each remittance not honored by your financial institution that is sent to the department on or after January 1, 2001.

For further information on penalty and interest calculations, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, contact us at the address or telephone numbers under "How do I get forms?" on the front of these instructions.

Line 11

If you are increasing the amount of tax due and you choose not to figure your interest, we will recompute it and bill you for any increase. If you originally reported interest on your return and you are decreasing the amount of tax due, you must recalculate the amount of interest you owe in order to receive credit in Line 17. Interest is calculated only on tax for returns on and after January 1, 2001. Interest is calculated on tax **and penalty** for returns due between January 1, 1994 through December 31, 2000. Contact us at the address or telephone number listed on the front of these instructions for the interest rates that were in effect at that time, and for instructions on how to calculate interest properly.

Line 16

Write the total amount you have paid. This figure includes the amount you paid with your original Form CMFT-1, any subsequent amended returns, and any assessment payments you have made for this liability period. Be sure to reduce the total paid by any credit or refund of tax you have received for this liability period.

Line 17

If Line 16 is **greater than** Line 15, Column B, subtract Line 15, Column B, from Line 16. This is the amount you have overpaid. Write that amount here, and sign this return in Part 5.

Line 18

If Line 16 is **less than** Line 15, Column B, subtract Line 16 from Line 15, Column B. This is the amount you have underpaid. Write that amount here, and on the line provided in the "Read this information first" section on the front of the return.

Please pay this amount at the time you file this return. We will bill you for any additional tax, penalty, and interest that we calculate is due.

Part 5: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.